

HOUSE No. 2389

By Mr. Casey of Winchester, petition of Paul C. Casey relative to the taxation of real property owned by certain non-profit organizations. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO THE TAXATION OF REAL PROPERTY OWNED BY CERTAIN NON-PROFIT ORGANIZATIONS.

1 *Whereas*, The deferred operation of this act would tend to defeat
2 its purpose, which is to maintain the source of property tax revenues
3 necessary for the operation and fiscal stability of cities and towns,
4 therefore it is hereby declared to be an emergency law, necessary for
5 the immediate preservation of the public convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Clause Third of section 5 of chapter 59 of the
2 General Laws, as appearing in the 2002 Official Edition, is hereby
3 amended by adding the following paragraph:—

4 (f) In any city or town which accepts the provisions of this
5 paragraph, real estate owned or held in trust for a charitable orga-
6 nization that is located within such city or town shall be exempt
7 only to the extent that its aggregate assessed value does not
8 exceed a fixed percentage of the equalized valuation of all real
9 estate within the same assessment classification at the time of
10 assessment, which fixed percentage, as determined by local
11 option, shall be not less than two and one-half per cent; provided,
12 however, that any real estate so owned or held prior to the date of
13 assessment in the fiscal year immediately preceding such accep-
14 tance by the city or town wherein said property is located and is
15 continuously owned by or held in trust for the same charitable
16 organization as exempt property shall not forfeit its existing

17 exemption pursuant to the provisions of this paragraph; and pro-
18 vided, further, that in no case shall the provisions of this para-
19 graph affect property so owned or held since prior to July 1, 2005.

1 SECTION 2. Section 6 of chapter 58A of the General Laws, as
2 appearing in the 2000 Official Edition, is hereby amended, in
3 line 3, by inserting after the figure “58;” the following words:—
4 paragraph (f) of clause Third and.